

***North Dakota* Electronic Filing Procedures**



**Tax Year 2005
Processing Year 2006**



**Office of State Tax Commissioner
Electronic Filing Unit
Publication #1345ND
November 2005**

Table of Contents

Electronic filing calendar	2
Overview	3
Participation and Acceptance	6
Contents of the Electronic Return	8
Acknowledgments	9
Refund and Balance Due Options	11
Electronic Signatures	13
ERO and Transmitter Responsibilities	15
Department Contacts	16
Appendix A - Form ND-1EF, Declaration for electronic filing of Form ND-1	

Electronic Filing Calendar

For Tax Period January 1, 2005 through December 31, 2005

Begin IRS Acceptance Testing.....November 9, 2005

Software developers must first complete Internal Revenue Service testing before obtaining final approval with North Dakota. The date for start up of IRS Acceptance Testing may change.

Transmitters must be accepted by the Internal Revenue Service prior to sending data and testing the North Dakota acknowledgments.

Electronic Return Originators are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/North Dakota.....January 13, 2006

Last Date for Timely Filed ReturnsApril 17, 2006

Last Re-transmission of Rejected Timely Filed ReturnsApril 20, 2006

Last Date for Extended Filed Returns.....October 16, 2006

Last Re-transmission of Rejected Extended Filed Returns.....October 20, 2006

NOTE: These dates may be subject to change at any time.

Overview

The Office of State Tax Commissioner participates in the Federal/State electronic filing program. Electronic filing allows taxpayers to file their federal and state income tax returns through their tax professional in one electronic transmission. It is a fast, efficient, and accurate way to file tax returns because e-filed returns bypass most manual steps required to process paper returns.

To participate, you must be accepted into the Internal Revenue Service (IRS) electronic filing program and use software that has been tested and approved by the IRS and North Dakota. Only North Dakota individual income tax returns may be filed electronically through the Federal/State program.

This handbook provides tax professionals with information needed to participate in the North Dakota program. Please use this handbook in conjunction with IRS Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns. The Office of State Tax Commissioner conforms to all requirements, rules, and regulations set forth by the IRS. Any information found in this handbook is subject to change.

A Review Of The 2005 Season

Thank you for e-filing and making this another great year!

- ✓ Received 147,683 e-filed returns which was a 14% increase over last year.
- ✓ 6,573 returns were sent as State-Only, in comparison to 5,549 the year before.
- ✓ 89,232 refund returns, 40,909 balance due returns, 17,542 zero balance due returns.
- ✓ 54,761 of the refund returns chose direct deposit.

What's New

- **Schedule SF discontinued.** Starting with 2005, the law was changed to require married persons who file a joint

federal return and have different states of residence to file a joint North Dakota return. Joint filers who use Form ND-1 must use Schedule ND-1NR to calculate their tax if either spouse was a nonresident of North Dakota for part or all of the year. Schedule SF is no longer needed.

- **New human organ donation deduction.** A new deduction is allowed for up to \$10,000 of the eligible costs attributable to the donation of a human organ by the taxpayer or the taxpayer's dependent. This deduction is taken on Line 15 of Form ND-1 and is eligible for e-file.
- **New biodiesel fuel tax credits.** Two new biodiesel fuel tax credits were created. One is for a licensed supplier (wholesaler) of biodiesel fuel, and the other is for a licensed seller (retailer) of biodiesel fuel. These credits are taken on Lines 25 and 26 of Form ND-1 and are eligible for e-file.
- **National Guard or Reserve member deduction changed.** The National Guard or Reserve member deduction is now allowed only to a member who is "mobilized" under Title 10 of the U.S. Code. In the past, EROs needed to retain a copy of the Title 10 orders. Now, EROs need to retain a copy of the mobilization orders.
- **New planned gift tax credit.** A new income tax credit was created for making a planned gift to a qualified North Dakota nonprofit organization. This credit is taken on Line 24 of Form ND-1 and is *not* eligible for e-file.

Who Supports North Dakota E-file

Following is a list of software developers who support North Dakota E-file. We will continue to update this list and have it available on our web site. If your software company is not on this list, please contact them and make them aware of your interest to participate in North Dakota E-file.

Please also inform our office so we can follow up with them.

ACA by Lacerte
ATX
CCH
Creative Solutions
Drake Software
E SmartTax
H&R Block
Intuit Inc.
Jackson Hewitt Tax Service
Lacerte
Online Taxes
Orrtax Software, Inc.
Petz Enterprises
RIA
2nd Story Software
Softax
TaxSlayer
Taxworks by Laser Systems
Universal Tax Systems, Inc.

What Forms Can Be E-filed

The Office of State Tax Commissioner will accept refund, zero balance due, and balance due returns. Following is a list of North Dakota forms and schedules that can be filed electronically:

Form ND-1	North Dakota individual income tax return
Form 400-UT	Underpayment of estimated individual income tax
Schedule ND-1NR	North Dakota nonresident and part-year resident filers schedule
Schedule ND-1CR	Credit for income tax paid to another state
Schedule ND-1FA	North Dakota farm income averaging schedule

What Forms Can Not Be E-filed

If the North Dakota return includes any of the following forms and schedules, it can not be filed electronically.

Schedule RZ	Renaissance Zone
Schedule FC	Family Member Care Credit
Schedule PG	Planned Gift Credit
Form ND-2	North Dakota Optional Individual Income Tax Return and Supporting Schedules

Avoidable errors

The majority of the electronic returns are processed without any errors. However, the following errors will delay the processing of a return. We ask you to review this list to help reduce the number of avoidable errors on the electronic returns.

1. **Taxpayers still mail a paper return.** Make sure your clients know they are **not** to mail a copy of their return to our office, **if** it has been electronically filed.
2. **Address changes are not made on the return.** Ask your clients for their current mailing address. Each year, numerous refunds are returned to our office because the taxpayer has moved or the U.S. postal service has changed their correct mailing address. This adds a long delay for your clients to receive their refund.
3. **Form ND-1V is only for e-filed returns.** Do not use Form ND-1V when filing a paper return with a tax due. Unlike the IRS who requires the payment voucher for all tax due returns, Form ND-1V is only for electronically filed state tax returns with a balance due. Also, please instruct your clients to send only Form ND-1V with their payment. In the past, we have received many payments that include paper returns from taxpayers who had e-filed. When that happens, the payment is processed with the paper return, which creates a duplicate filing on our system. Your client will also receive a letter, and maybe a bill from us until it is cleared up. In other words, it creates unnecessary confusion.

4. **Direct Debit is not available.**
North Dakota will not accept direct debit for balance due returns. Please make sure your clients realize this. Every year, there are several taxpayers who are surprised they still owe North Dakota taxes when they used Direct Debit to pay their federal tax liability.
5. **Submitting payment for the tax due before the return has been e-filed and accepted.** Please do not have your client send in Form ND-1V with their payment until you receive the acknowledgment that we have accepted the e-filed return. We continue to receive many paper checks before the e-filed returns are received and this delays the processing. Waiting for the state acknowledgement before the payment is mailed will save time and reduce calls to your office. Only when the transmission is close to the due date, should your clients mail their payment when you have not received the acknowledgement. This will ensure the tax is considered timely paid.
6. **Do not use ND-1V for extension payments.** Form 400-EXT should be used to submit extension payments. Please make sure your clients use this form instead of Form ND-1V for making an extension payment.
7. **State tax refunds can be direct deposited.**
Many taxpayers still call our office about their tax refund only to find it has been direct deposited into their bank account. Direct deposit of the state tax refund has been available since 1999. If direct deposit has been selected for a federal tax refund, many software programs will automatically select direct deposit for the state tax refund. Please inform your clients accordingly.
8. **Extension block is not being checked on returns with an extension.**
Many taxpayers have been billed for penalty charges on returns having a valid federal or state extension because the extension block has not been checked on the state return. Most software programs will not automatically carry over the extension block from the federal return to the state return. You may have to manually check the state extension block in the program you use, to avoid having your clients billed for penalty on a valid extension.

These are all common errors that can be avoided. By eliminating these simple errors, you can help reduce the correspondence sent to your clients, lessen the confusion for you and your clients, and help eliminate delays.

Participation and Acceptance

Participation

North Dakota E-file is available to all tax professionals who have been accepted by the IRS to participate in the federal electronic filing program. IRS Publication 1345 defines the application process and requirements for federal participation. For North Dakota purposes, there are three basic electronic filer categories. These electronic filer categories are defined below:

- *Electronic Return Originators (ERO)* prepare or collect tax returns for the purpose of electronic transmission. An ERO may be either a tax professional who prepares returns for their clients or someone who creates electronic returns from already prepared returns.
- *Transmitters* use approved software to electronically transmit completed returns directly to the IRS. An ERO may also be a Transmitter or an ERO may have an arrangement with a third-party Transmitter to use their computer services.
- *Software developers* create tax preparation and transmission software for the purpose of formatting returns according to North Dakota's electronic specifications. A software developer must test their communication/transmission protocol and test transmissions of all returns and schedules supported by their software that they intend to file.

In order to participate in the Federal/State E-file Program, you must apply to the IRS using Form 8633, Application to Participate in the IRS E-file Program, and meet the IRS suitability checks. To participate in North Dakota e-file, you will need to comply with these procedures depending on your type of participation.

Electronic Return Originators (EROs)

North Dakota EROs must meet federal acceptance standards and be officially accepted by the IRS. Once you are accepted into the federal program, you are automatically accepted into North Dakota E-file. No separate North Dakota application is required. EROs accepted into the federal program are assigned an Electronic Filing Identification Number (EFIN) by the IRS. The same EFIN will be utilized by the Office of State Tax Commissioner to identify you.

Transmitters

Transmitters are not required to test with the department. Transmitters must complete federal testing and be accepted by the IRS prior to sending state returns and receiving acknowledgments from North Dakota. Transmitters accepted into the federal program are assigned an Electronic Transmitter Identification Number (ETIN) by the IRS. The same ETIN will be utilized by the Office of State Tax Commissioner to identify transmitters.

Software developer

As a software developer, you must:

1. Successfully complete testing procedures with the IRS.
2. Obtain the North Dakota file specifications for individual income tax returns and successfully complete testing procedures with the Office of State Tax Commissioner. The file specifications are available in a PDF format to download from the department's web site: www.nd.gov/tax under Tax Professionals ► Software Developers. All North Dakota test scenarios must be correctly formatted and approved by the Electronic Filing Unit before acceptance is given.

To begin processing “live” data, software developers must successfully complete the IRS PATS testing and the North Dakota E-file testing. At the completion of the state testing, the Office of State Tax Commissioner will e-mail the developer a letter confirming their acceptance into North Dakota E-file. The Electronic Filing Unit does not assign software license numbers, but a general description entered in that field on the electronic return is helpful. Only Software Developers are required to test their software.

However, EROs should verify with their software provider that their software has been tested and approved by the Office of State Tax Commissioner prior to submitting North Dakota returns. If EROs fail to verify this, they may not be able to e-file their North Dakota returns.

How E-file Works

When EROs and transmitters participate in the federal/state electronic filing program, the process works as follows:

1. Both the federal and the North Dakota returns are filed in one transmission to the IRS using approved software.
2. The IRS will review the federal return, and after acknowledging the acceptance of the federal return, the IRS will make the state return available for retrieval by the state.
3. Upon retrieval, the Office of State Tax Commissioner will review the North Dakota return and determine if it is in a format acceptable to be processed.
4. If the North Dakota return can be processed, the Office of State Tax Commissioner will send an acknowledgment.
5. The department will upload the return to the state’s mainframe system for further processing. If any errors are encountered, a notice will be sent to the taxpayer informing them of any changes made to their return.

Contents of the Electronic Return

An electronic North Dakota income tax return contains the same information as a return filed entirely on paper. It consists of the following two parts:

1. **The Electronic Return** - Data transmitted electronically to North Dakota through the IRS.
2. **The Non-Electronic Return** - Paper documents that contain information that cannot be electronically transmitted, such as taxpayer documents prepared by third parties.

The Electronic Return

The North Dakota portion of the electronic return will consist of the state return data transmitted electronically and the supporting federal electronic information. The federal electronic information will include the federal forms and schedules and any withholding documents required by the IRS. The following North Dakota forms and schedules may be transmitted as part of the electronic return:

Form ND-1	North Dakota individual income tax return
Form 400-UT	Under payment of estimated individual income tax

Schedule ND-1NR	North Dakota nonresident and part-year resident filers
Schedule ND-1CR	Credit for taxes paid to another state
Schedule ND-1FA	North Dakota farm income averaging

The Non-electronic Return

Preparers and EROs must retain the following non-electronic portions of the North Dakota return for three years after the due date of the return, including extensions. The Office of State Tax Commissioner may request copies of this documentation at a later date.

- Signature document, Form ND-1EF, Declaration for Electronic Filing of Form ND-1. This form serves as the taxpayer's signature. Form ND-1EF does not need to be signed if Federal Form 8879 has been signed.
- State copies of Form W-2s, W-2Gs and 1099s – anything with state withholding identified.
- Other necessary attachments to explain information stated on the return.

Acknowledgments

North Dakota Acknowledgments

A North Dakota acknowledgment informs the transmitter that the Office of State Tax Commissioner has retrieved the state return from the IRS and has either accepted or rejected the return. Acceptance of the return does not imply that the return has passed all edit checks or will post to the taxpayer's account without any delays.

The North Dakota acknowledgment is separate from the IRS acknowledgment. Receiving an IRS acknowledgment is no guarantee that the state return was accepted by the Office of State Tax Commissioner. Therefore, it is very important that you get your state acknowledgments to be certain that your state returns were received.

The Office of State Tax Commissioner uses the Internal Revenue Service acknowledgment system to post North Dakota acknowledgments for retrieval by transmitters. Under normal processing conditions, North Dakota acknowledgments are posted the next business day following the IRS acceptance of the federal return. If federal and state returns are transmitted on a weekend or holiday, the North Dakota acknowledgment will be posted the next business day following the weekend or holiday.

Acceptance Codes

The Office of State Tax Commissioner will not reject any return unless the state data cannot be used. In the event a state return is rejected, it may be resent electronically as a state-only return. The following codes apply to North Dakota returns:

A = Accepted return

R = Rejected return – no reject codes present

D = Duplicate return

Rejected Returns

The IRS may reject both the federal and state returns. If the IRS rejects a federal return due to errors, they will also reject the attached state return. Likewise, if the IRS rejects the state return due to errors, the federal return will also be rejected.

North Dakota uses a feature of the Federal/State electronic filing program called "consistency checking." The IRS checks several items on the state return to make sure those items match the information on the federal return. If one or more of these items do not match, or if the state return data is improperly formatted, the IRS will reject both the federal and state returns.

If the error is one that can be corrected and the record processed, both the federal and state returns may be re-transmitted to the IRS. If the state return cannot be corrected, the filer has the option of re-transmitting the federal return and filing a paper state return by mail.

State-Only Returns

EROs and transmitters usually transmit both the federal and state returns at the same time. However, it is possible to transmit the state return without a federal return attached. This is referred to as a State-Only return. Not all software supports the State-Only option; so please check with your software provider to see if they support this option.

North Dakota accepts State-Only returns. We encourage EROs to take advantage of this option to transmit state returns for taxpayers paying taxes in more than one state or in any other situations where a North Dakota return can be filed by itself. Amended returns can not be filed using the State-Only option. Amended returns must be filed on paper.

Converting to Paper Returns

If the federal and state returns are rejected by the IRS and can not be retransmitted electronically, the following documents should be submitted to our office:

- Copy of the signed federal Form 8879 or North Dakota Form ND-1EF.
- Form ND-1 and any supporting North Dakota forms and schedules. On the taxpayer's signature line of Form ND-1, please write "See attached Form 8879 or Form ND-1EF."

- The federal return and any supporting federal forms and schedules.
- Copy of any W-2s or 1099 forms that indicate North Dakota withholding.
- Any other documentation needed to support the state return.

Please mail these returns to the following address:

Attn: Electronic Filing Unit
Office of State Tax Commissioner
600 E Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Refund and Balance Due Options

Refund Options

Taxpayers have four options when their North Dakota return shows an overpayment of taxes. They may elect to have their overpayment:

1. Sent as a paper check;
2. Deposited electronically into their financial institution account;
3. Applied as an estimated payment to next year's tax liability;
4. Donated to the Watchable Wildlife Fund or the Trees for ND Program Trust Fund.

Refunds applied under options 1 and 2 generally occur within ten days of the transmission of the taxpayer's return if the tax return is electronically filed without errors. If our department encounters any errors when processing the tax return, the refund will be delayed.

A refund may also be delayed or denied if the taxpayer owes past due North Dakota taxes or fines or debts to other state agencies (i.e. child support, student loans, etc.). The Office of State Tax Commissioner is required by law to offset the income tax refund to any of these debts.

Direct Deposit

Direct deposit is a fast and convenient way for taxpayers to receive their refund. It allows for the immediate use of the refund upon deposit in the taxpayer's account.

IRS Publication 1345 sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparer, transmitters, and EROs who offer taxpayers the option of direct deposit. Those same rules, policies, and procedures apply when offering direct deposit on the state return.

The North Dakota refund does not need to be deposited into the same financial institution account as the IRS refund. Therefore, the state and federal Routing Transit Numbers and Deposit Account Numbers may be different.

The Office of State Tax Commissioner may deem that certain conditions justify converting a direct deposit to a paper check. For example, invalid or missing direct deposit information will cause a direct deposit to automatically be converted to a paper check.

Balance Due Options

Balance due returns may be electronically filed at any time. However, the payment must be postmarked on or before April 15, 2006 to avoid penalty and interest charges.

Taxpayers have two options to remit their balance due. They may elect to:

1. Mail in Form ND-1V, Electronic Return Payment Voucher, with a check or money order.
2. Pay by credit card.

Form ND-1V

Taxpayers who file electronically may remit their tax liability with a North Dakota electronic return payment voucher, Form ND-1V, and a check or money order. An ERO who files a balance due electronic return for a taxpayer must provide the taxpayer with a completed Form ND-1V unless payment is made by credit card. EROs must instruct the taxpayer that the full amount due must be paid by April 15, 2006 to avoid penalty and interest charges.

Taxpayers should mail their check or money order with Form ND-1V to:

Office of State Tax Commissioner ND-1V
600 E Boulevard Ave., Dept 127
Bismarck ND 58505-0502

Do not use Form ND-1V with paper filed returns, to make extension payments or when paying by credit card. Extension payments must be made using Form 400-EXT. When mailing Form ND-1V, please do not include a photocopy of the tax return.

Credit Card Payments

Taxpayers have the option to pay their balance due using MasterCard®, American Express®, Discover®, or Visa®. This option is available to both electronic and paper filers.

Credit card payments may be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. Link2Gov will charge a convenience fee based on the tax payment amount. Taxpayers are told what this fee amount is when making the transaction and have the option of canceling the

transaction. This fee is retained by Link2Gov for its services - the State of North Dakota does not receive any part of this fee.

A confirmation number is given at the completion of the transaction. The confirmation number should be retained as proof of payment.

To pay the balance due by credit card, visit Link2Gov Corporation's web site at www.ndtaxpayment.com or call them toll-free at 1-888-ND-TAXES (1-888-638-2937).

Electronic Signatures

When a return is electronically filed through an ERO, the ERO must obtain the taxpayer's signature authorizing them to file on the taxpayer's behalf. There are two options available for obtaining the taxpayer's signature.

1. If federal Form 8879 is used, North Dakota Form ND-1EF does not need to be signed. North Dakota recognizes the federal personal identification number (PIN) as the signature for the North Dakota return.
2. If federal Form 8453 is used, North Dakota Form ND-1EF will need to be signed. The ERO must retain the original Form ND-1EF.

Instructions for Completing Form ND-1EF

Form ND-1EF is the North Dakota equivalent of federal Form 8453. This form authorizes the ERO to file on the taxpayer's behalf. The original Form ND-1EF and all supporting documents must be retained by the ERO for three years after the return is due, including extensions. Upon request of the Office of State Tax Commissioner, an ERO may be required to provide Form ND-1EF and all supporting documents to the department.

- **Part I – Tax Return Information:** Enter the information requested from Form ND-1. These entries must match the entries on the corresponding lines of the electronic return. The IRS Declaration Control Number should be entered in the upper right-hand corner.
- **Part II – Direct Deposit Information:** Enter the name of the financial institution and branch, if applicable. Enter the routing transit number (RTN). The RTN must contain nine digits. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit request will be rejected. Enter the depositor account number (DAN). The DAN can contain up to 17 alphanumeric characters. Check the appropriate box for account type.

- **Part II – Taxpayer Declaration:** The taxpayer (and spouse, if joint) must read the declaration and verify that Part I matches the information on the North Dakota return before signing and dating Form ND-1EF. The preparer or ERO keeps the original and provides a copy of the completed Form ND-1EF to the taxpayer.
- **Part IV – ERO and Paid Preparer Declaration:** EROs and paid preparers are required to complete all information requested in Part IV of Form ND-1EF. The federal preparer tax identification number (PTIN) may be provided in lieu of the ERO's or paid preparer's social security number. When the ERO is not the paid preparer, a copy of the completed Form ND-1 with the paid preparer's signature must be retained with Form ND-1EF.

Corrections to Form ND-1EF

If the ERO changes the electronic return *after* the taxpayer has signed the Form ND-1EF, but *before* it is transmitted, the taxpayer must complete and sign a corrected Form ND-1EF if:

1. The Adjusted Gross Income, Line 1, changes by more than \$50.
2. The Refund, Line 4, changes by more than \$14.

Non-substantive changes are permissible on the Form ND-1EF if the person making the corrections initials the changes. Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries and spelling errors.

Attachments

The following documents must also be retained whether federal Form 8879 or Form ND-1EF is used:

- State copies of Form W-2s, W-2Gs and 1099s – anything with state withholding identified.
- Copy of the other state's return if a Schedule ND-1CR is included in the return.
- Copy of supporting statement identifying interest from U.S. obligations if included in the return.
- Copy of RRB-1099/RRB-1099-R or both if U.S. railroad benefits are included in the return.
- Copy of statement from entity if a gain or loss from pass-through entity subject to North Dakota's financial institution tax is included in the return.
- Copy of statement if new or expanding business income exemption is included in the return.
- Copy of mobilization orders if National Guard/Reserve member federal active duty pay exclusion is included in the return.
- Copy of supporting statement if human organ donor expense deduction is included in the return.
- Copy of investment reporting form if ag commodity or seed capital investment credit is included in the return.
- Copy of statement if biodiesel fuel supplier or biodiesel fuel seller credit is included in the return.
- Other forms, schedules, or statements to explain information stated.

ERO and Transmitter Responsibilities

All electronic filers must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State electronic filing program. In addition, they must meet the requirements listed below.

1. Comply with the requirements and specifications found in IRS Publications 1345 and 1346, and in this publication, North Dakota Electronic Filing Procedures.
2. Verify the accuracy of the taxpayer's name, address, and Social Security number. This information will be used to update the department's records and errors may delay a refund.
3. File electronic returns in a timely manner. The date of the IRS acknowledgment will be considered the filing date for the electronically transmitted North Dakota return.
4. File electronic 2005 North Dakota returns by October 15, 2006. Any 2005 North Dakota returns filed after October 15, 2006 must be filed as paper returns.
5. Retrieve the North Dakota acknowledgments to ensure that the department has received the state returns. In turn, transmitters must provide the North Dakota acknowledgments to the EROs and preparers in a timely manner.
6. Ensure that their client's electronic return arrives at the Office of State Tax Commissioner. If a North Dakota electronic return fails to reach our office or is rejected, the preparer must advise the client to file a paper return.
7. Retain, if federal Form 8879 is not used, the signed North Dakota Form ND-1EF along with copies of the W-2 and 1099 forms and any other appropriate schedules for three years after the return is due, including extensions. Please do not mail these documents to our office unless requested to do so.
8. Comply with the laws and regulations restricting disclosure of tax return information.
9. File any amended returns on paper if an electronic return needs to be changed after it has been transmitted.

Please mail amended returns to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0550

Department Contacts

Electronic Filing (701)328-3102 or (701)328-3129
Internet www.nd.gov/tax
Fax (701)328-3700

Taxpayer Assistance (701)328-3450

Tax Preparer Hotline (701)328-3102

For Telecommunication Device for the Deaf (TDD) users:

Contact our office through North Dakota Relay 1-800-366-6888

North Dakota Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
Attn.: Electronic Filing Unit

Appendix A

Form

North Dakota Office of State Tax Commissioner



ND-1EF Declaration for Electronic Filing 2005 of Form ND-1

XXX-XX-XXXX

XXX-XX-XXXX

XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX
 XXXXXXXXXXXXXXXXXXXX

Declaration Control Number (DCN)

0	0									6
---	---	--	--	--	--	--	--	--	--	---

Part I: Tax Return Information

(Whole dollars only)

- Adjusted gross income (from line D, Form ND-1) 1. _____
- Net tax liability (from line 27, Form ND-1) 2. _____
- North Dakota income tax withheld (from line 28, Form ND-1) 3. _____
- Refund (from line 35, Form ND-1) 4. _____
- Balance due (from line 39, Form ND-1) Submit with Form ND-1V. 5. _____

Part II: Direct Deposit Information

Name of financial institution and branch name, if applicable _____
 Routing transit number (RTN) _____
 Depositor account number (DAN) _____
 Type of account ☐ Savings ☐ Checking

Part III: Taxpayer Declaration

I declare the amounts above agree with the amounts reported on my 2005 income tax return. Under penalties of law, I also declare that the information submitted on my 2005 income tax return and attachments is correct and complete to the best of my knowledge and belief. I consent that my return, including this declaration, be sent electronically to the Office of State Tax Commissioner by the originator named below. I understand that the information will be transmitted first to the IRS and retransmitted to the Office of State Tax Commissioner. I authorize the Office of State Tax Commissioner to disclose to the originator whether my electronic filing has been accepted or rejected and, if necessary, the reasons for rejection.

Your signature	Spouse's signature	Date

Part IV: Electronic Return Originator (ERO) and Paid Preparer Declaration

(See instructions)

ERO's Use Only

I declare that I have reviewed the above taxpayer's North Dakota individual income tax return and that the entries on this form are complete and correctly represented based on all information of which I have any knowledge. I also declare that I have followed all other requirements described in IRS PUB. 1345, Revenue Procedures for Electronic Filing of Individual Income Tax Returns (Tax Year 2005), and the North Dakota Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2005). If I am also the paid preparer, under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

ERO's signature	Date	ERO's SSN or PTIN
Firm's name (or yours if self-employed) and address	Check if also paid preparer <input type="checkbox"/> EIN	

Paid Preparer's Use Only

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete..

Preparer's signature	Date	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address	Check if self-employed <input type="checkbox"/> EIN	

DO NOT MAIL! RETAIN IN YOUR FILE.